

Specimens of stone from quarries in State. **Stone to be tested.** **Sec. 3.** Said commissioners shall advertise that they will receive specimens of stone of such dimensions as they shall determine from such quarries within the State as is desired to be tested for that purpose, and may pay a reasonable sum for the transportation of the same to them; and, upon their reception, they may cause the said specimens to be tested as to their fitness, to their entire satisfaction, by all the known means to prove their durability, color, and quality, as well chemically *and* [as] mechanically, and by exposure to sun and freezing; and shall give the relative cost of the different kinds or specimens, in respect to first cost and cost of transportation, with any other facts they may deem necessary.

\$5,000 appropriated. **Sec. 4.** There is hereby appropriated the sum of five thousand dollars, or so much thereof as may be necessary, for the purposes contemplated in the second and third sections of this act.

\$15,000 appropriated for fire-proof vault and repairs on capitol. **Sec. 5.** There is hereby appropriated the further sum of fifteen thousand dollars, or so much thereof as may be necessary for the construction of a fire-proof vault, and making such other repairs as in their judgment may be necessary and requisite to render the present capitol building fit for the purposes for which it is used, until a new capitol building shall be erected and completed.

Board to report to next General Assembly. **Sec. 6.** Said board shall report to the next General Assembly all their doings under the provisions of this act, together with the plans and specifications selected by them.

Approved April 6, 1868.

CHAPTER 92.

ENCOURAGING GROWTH OF TREES AND HEDGES.

APRIL 6. AN ACT to Encourage the Planting and Growing of Timber, Fruit Trees, Shade Trees, and Hedges.

Exemption from taxation. **SECTION 1.** *Be it enacted by the General Assembly of the State of Iowa,* That there shall be exempt from taxation, [of] the real or personal property of each taxpayer, who shall, within the State of Iowa, plant and suitably cultivate one or more acres of forest trees for

timber, the sum of one hundred dollars, for ten years, for each acre so planted and cultivated: *Provided*, That the trees on said land shall not exceed eight feet apart, and shall be kept in a healthy and growing condition.

For forest trees, \$100 per acre. Proviso.

SEC. 2. That there shall be exempt from taxation [of] the real or personal property of each tax-payer, who shall within the State, plant and suitably cultivate one or more acres of fruit trees, the sum of fifty dollars for five years, for each acre so planted and cultivated: *Provided*, That the trees on said land shall not exceed thirty-three feet apart, and shall be kept in a healthy condition.

For fruit trees, \$50 per acre. Proviso.

SEC. 3. Persons claiming the benefit of such exemption shall at the time of making the annual assessment, upon showing, to the satisfaction of the assessor of the township in which he resides, that he has complied with the provisions of sections one or two of this act, be entitled to have deducted from the valuation of his real or personal property, by the said assessor, the amount as hereinbefore provided; and it is hereby made the duty of said assessor to make return to the board of supervisors of his county, the name of each person claiming exemption, the quantity of lands planted to timber, or fruit trees, and the amount deducted from the valuation of his property.

To be deducted from valuation of property. Assessor to make return to board of supervisors of exemptions.

SEC. 4. If any person claiming exemption under the provisions of this act shall feel himself aggrieved by the decision of the assessor in the rejection of his claim, then the said owner or applicant may apply to the board of supervisors of his county at their meeting in June, to have the same corrected in the same manner as other erroneous assessments.

Claimant for exemption may apply to board of supervisors.

SEC. 5. The board of supervisors of each county in this State, is hereby empowered, at their June meeting, A. D. 1868, and at their January meeting in each year thereafter, to exempt from taxation, except for State purposes, the real or personal property of each tax-payer, who shall within the county, within such year, plant and suitably cultivate or, having within such year or the two preceding years planted, shall suitably cultivate one or more acres of forest trees for timber, to an amount not exceeding \$500 for each acre: *Provided*, That said board may fix the minimum

Board supervisors may exempt from taxation, except State, for forest trees planted in 2 years, \$500 per acre.

number of trees which shall be grown on each acre.

Proviso.

SEC. 6. Such board is also empowered at the same time to make a similar exemption, for every half mile of hedge, and for every mile of shade trees along the public highway, and for every acre of fruit trees so

Board supervisors may make similar exempti'n for hedges, and

shade & fruit trees. planted and cultivated, and to establish the rules and regulations in reference to the planting and cultivating of hedges, shade and fruit trees, and the distance at which they shall be planted, which shall be complied with by persons asking such exemption.

Mode of obtaining benefit of exemption by board supervisors. SEC. 7. Any person claiming the benefit of such exemption may appear before the board of supervisors of the county, at any regular meeting, and upon making proof by sworn evidence, showing, to the satisfaction of said board, that he has complied with the requirements which entitle him to such exemption, he shall receive from the clerk of the board a certificate stating the amount of the exemption, which shall be received by the county treasurer in satisfaction of the taxes exempted.

Clerk's certificate a receipt for taxes exempted.

Taking effect. SEC. 8. This act being deemed of immediate importance shall take effect and be in force from and after its publication in the Iowa State Register and Iowa Homestead, newspapers published at Des Moines, Iowa.

Approved April 6, 1868.

I hereby certify that the foregoing act was published in the *Iowa State Register* April 23, 1868, and in *The Iowa Homestead* April 23, 1868.

ED WRIGHT, *Secretary of State.*

CHAPTER 93.

AMENDING LAW FOR DISTRIBUTION OF PUBLIC DOCUMENTS.

APRIL 6. AN ACT to Amend Section Two, Chapter 114, of the Acts of the Tenth General Assembly of the State of Iowa.

1864, ch. 114. SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That section two, of chapter one hundred and fourteen, of the acts of the Tenth General Assembly of the State of Iowa, be amended by inserting after the word "member" in twentieth line, the words "and officers," and by inserting after the word "law," in the twenty-fourth line, the word[e] "one hundred copies, or so many thereof as may be needed, to the Secretary of State, for exchange with other States, and for distribution to the public libraries of the State, as provided by law."

Bound copies legislative documents for officers G. A. 100 copies do. to be distributed by Sec'y State.